

**STATE OF NEW JERSEY
DIVISION OF TAXATION
CLAIM FOR REFUND - REALTY TRANSFER FEE**

File this claim with:
**Realty Transfer Fee
Division of Taxation
PO Box 251
Trenton, NJ 08695-0251**

Note: This form must be filed to claim refund
of State's portion of the Realty Transfer Fee.

Please write legibly or type:

1. _____
Name of individual or entity who made the overpayment

2. _____
Street address City State Zip Code

3. Deed transferred property from _____ to _____
Grantor Grantee
and was recorded on _____ in _____
Date County

4. Total Realty Transfer Fee paid \$ _____ Amount of Fee claimed for refund \$ _____

5. Refund is claimed for the following reason(s):

(a) Deed transaction is exempt from State's portion of the Realty Transfer Fee because of the following:

(b) "Consideration" should be \$ _____ instead of \$ _____

(c) Other reason(s):

6. No claim for the State portion of this transaction has been or will be made to the county clerk or register except

if no claim – state "none"

7. Name and address of person or legal entity to whom the refund is to be forwarded:

This certifies that I have paid the Realty Transfer Fee and that I am the person entitled to claim the refund.

Date

Signature of person who overpaid Realty Transfer Fee
or person claiming the refund in representative capacity

PROCEDURES FOR REFUNDING THE *STATE PORTION OF THE REALTY TRANSFER FEE

1. All claims for refunds of the Realty Transfer Fee must be submitted in writing with the Division of Taxation on form RTF-3 in accordance with **N.J.S.A. 54:49-14**. The taxpayer may file a claim under oath for refund at any time within four years after the payment of any original Realty Transfer Fee. Claims for refunds received beyond the four-year filing period will not be approved.
2. A deed that was originally recorded without a claim for exemption **MUST BE RE-RECORDED** at the office of the county clerk or register of deeds to reflect the exemption claimed.
3. An "Affidavit of Consideration" (form RTF-1) must accompany the deed to be re-recorded attesting to the exemption claimed.
4. The claimant or his representative must file a **CLAIM FOR REFUND - REALTY TRANSFER FEE** (form RTF-3) with the Division of Taxation. Evidence to show that the deed has been re-recorded must accompany the claim form. Include a copy of either the Affidavit of Consideration or the page in the body of the deed that contains the county recording officer's notation documenting that the deed has been re-recorded.
5. **N.J.S.A. 46:15-7** states that the Realty Transfer Fee is imposed upon the grantors (sellers) at the time the deed is offered for recording. Therefore, refunds are paid to qualifying grantors. Individuals other than grantors claiming refunds must support their claims by submitting documentation that they, not the grantors, remitted the original Realty Transfer Fee payment. Documentation must include a copy of the canceled check submitted to the county clerk or register of deeds and an affidavit that explains why the claimants paid the Realty Transfer Fee. Documentation must also include a statement that the grantees (buyers) received no prior reimbursement of the Realty Transfer Fee payment.
6. Completed claim forms are to be faxed to (609) 292-9439 or mailed to:

**Division of Taxation
Realty Transfer Fee
PO Box 251
Trenton, NJ 08695-0251**

If you have any questions regarding these procedures, please call (609) 292-1793.

*Portions of the Realty Transfer Fee paid to the State Treasurer are as follows:

- ✓ \$1.25 of the amount for each \$500 of consideration or fractional part thereof;
- ✓ \$.75 additional fee for each \$500 of consideration or fractional part thereof in excess of \$150,000 credited to the Neighborhood Preservation Nonlapsing Revolving (N.P.N.R.) Fund;
- ✓ \$.60 for each \$500 of consideration in excess of \$150,000 but not in excess of \$200,000; or \$1.10 for each \$500 of consideration in excess of \$200,000 for the Extraordinary Aid Account (E.A.A.).

*In the case of New Construction:

- ✓ \$.25 for each \$500 of consideration not in excess of \$150,000 to the N.P.N.R. Fund;
- ✓ \$2.00 for each \$500 of consideration in excess of \$150,000 to the N.P.N.R. Fund;
- ✓ \$1.00 for each \$500 of consideration not in excess of \$150,000 to the E.A.A.;
- ✓ \$.85 for each \$500 of consideration in excess of \$150,000 but not in excess of \$200,000 to the E.A.A.;
- ✓ \$1.40 for each \$500 of consideration in excess of \$200,000 to the E.A.A.